

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
PROOF OF CLAIM**



In the matter of:
Delphi Corporation

Docket No.: 05-44481

In Chapter 11 Proceedings

Debtor

1. This proof is made for the claimant named below by the undersigned individual who is duly authorized to make this claim on behalf of the claimant, which is:

**State of New Jersey
Division of Taxation
Compliance Activity
P O BOX 245
Trenton, New Jersey 08695**

2. The debtor was, after the time of the filing of the petition initiating this case, and still is indebted (or liable) to this claimant by reason of failure to pay New Jersey State taxes due as shown on the itemized schedule attached hereto.

3. This claim, in the amount of **\$503,000.00** does include penalties accrued under applicable law, and no part of the foregoing amount has been paid, and the entire amount is due and payable.

4. This claim is not subject to any set-off or counterclaim, and no note has been received for said debt, and no security other than that provided by statute is held therefor.

5. This is filed as a(n) **ADMINISTRATIVE PROOF OF CLAIM.**

Dated: 1-4-06

Signed: Michael Reading

MICHAEL READING

Authorized Agent
For the N.J. Division of Taxation

United States Bankruptcy Court
Southern District of New York
Alexander Hamilton Custom House
1 Bowling Green, 6th Floor
New York, NY 10004-1408

ID No: 383-430-473/000
DM

Enclosure: Schedule of Liabilities

RESPOND TO:

Peter C. Harvey
Attorney General of New Jersey
Richard J. Hughes Complex
P O Box 106
Trenton, New Jersey 08625-0106

DELPHI CORPORATION
BARNETT ASSOCIATES INC
61 HILTON AVE
GARDEN CITY NY 11530

RE: DELPHI CORPORATION



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PAGE NO: 01
TAXPAYER ID: 383-430-473/0000
CASE NO: 13

SCHEDULE OF LIABILITIES

December 27, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	PENALTY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
GIT-ER	07/05 - 09/05	DELINQUENT	10,000.00	0.00	0.00	0.00	10,000.00
GIT-ER	10/05 - 12/05	DELINQUENT	10,000.00	0.00	0.00	0.00	10,000.00
GIT-ER TOTAL							20,000.00
S&U	07/05 - 09/05	DELINQUENT	27,000.00	0.00	0.00	0.00	27,000.00
S&U TOTAL							27,000.00
TOTAL AMOUNT DUE							47,000.00

NOTES

Delinquent: No Return - Estimated Tax Liability
S&U: Sales and Use Tax
GIT-ER: Gross Income Tax - Employer Withholding

IN REPLY REFER TO:
DANA MAIOLLO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08645-0245

PAGE NO: 01
 TAXPAYER ID: 383-431-131/0000
 CASE NO: 9



State of New Jersey
 DEPARTMENT OF THE TREASURY
 DIVISION OF TAXATION

DELPHI AUTOMOTIVE SYSTEMS LLC
 DELPHI ENERGY AND ENGINE MANAGEMENT
 760 JERSEY AVE
 NEW BRUNSWICK NJ 08901

RE: DELPHI AUTOMOTIVE SYSTEMS LLC

SCHEDULE OF LIABILITIES

December 15, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	PENALTY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
S&U	07/05 - 09/05	DELINQUENT	250,000.00	0.00	0.00	0.00	250,000.00
S&U TOTAL							250,000.00
TOTAL AMOUNT DUE							250,000.00

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NOTES

Delinquent: No Return - Estimated Tax Liability
 S&U: Sales and Use Tax

IN REPLY REFER TO:
 DANA MAIOCCO
 NJ DIVISION OF TAXATION
 BANKRUPTCY SECTION
 P O BOX 245
 TRENTON NJ 08645-0245



State of New Jersey
 DEPARTMENT OF THE TREASURY
 DIVISION OF TAXATION

ASPIRE INC
 U S HIGHWAY NO 1
 MORRISVILLE PA 19067

RE: ASPIRE INC

SCHEDULE OF LIABILITIES

December 21, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	PENALTY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
GIT-ER	07/05 - 09/05	DELINQUENT	5,000.00	0.00	0.00	0.00	5,000.00
GIT-ER TOTAL							5,000.00
TOTAL AMOUNT DUE							5,000.00

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NOTES

Delinquent: No Return - Estimated Tax Liability
 GIT-ER: Gross Income Tax - Employer Withholding

IN REPLY REFER TO:
 DANA MAIOCCO
 NJ DIVISION OF TAXATION
 BANKRUPTCY SECTION
 P O BOX 245
 TRENTON NJ 08635-0245

PAGE NO: 01
 TAXPAYER ID: 731-474-201/0000
 CASE NO: 3



State of New Jersey
 DEPARTMENT OF THE TREASURY
 DIVISION OF TAXATION

ALLIEDSIGNAL ENVIRONMENTAL CATALYSTS
 P O BOX 1219
 MORRISTOWN NJ 07962-1219

RE: ALLIEDSIGNAL ENVIRONMENTAL CATALYSTS

SCHEDULE OF LIABILITIES

December 14, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	PENALTY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
GIT-ER 07/05 - 09/05 DELINQUENT			1,000.00	0.00	0.00	0.00	1,000.00
GIT-ER TOTAL							1,000.00
TOTAL AMOUNT DUE							1,000.00

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NOTES

Delinquent: No Return - Estimated Tax Liability
 GIT-ER: Gross Income Tax - Employer Withholding

IN REPLY REFER TO:
 DANA MAIOCCO
 NJ DIVISION OF TAXATION
 BANKRUPTCY SECTION
 P O BOX 245
 TRENTON NJ 08645-0245

New Jersey is an Equal Opportunity Employer

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PAGE NO: 01
TAXPAYER ID: 383-568-834/000
CASE NO: 6



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

DELPHI AUTOMOTIVE SYSTEMS SERVICES L
P O BOX 5082
TROY MI 48057

RE: DELPHI AUTOMOTIVE SYSTEMS SERVICES L

SCHEDULE OF LIABILITIES

December 15, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	PENALTY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
S&U	07/05 - 09/05	DELINQUENT	200,000.00	0.00	0.00	0.00	200,000.00
						S&U TOTAL	200,000.00
						TOTAL AMOUNT DUE	200,000.00

NOTES

Delinquent: No Return - Estimated Tax Liability
S&U: Sales and Use Tax

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08645-0245

New Jersey is an Equal Opportunity Employer

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